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COMMONWEALTH *v.* CRADDOCK-TERRY CO.

Jan. 20, 1921.

[105 S. E. 576.]

1. **Taxation (§ 342\*)—Merchant Manufacturer Must Sever Manufacturing from Mercantile Capital for Taxation.**—Under Tax Bill (Acts 1915, c. 148) §§ 45, 46, a manufacturer which is also a merchant is required to make an absolute severance of its manufacturing capital from the capital which it uses in its own mercantile business, because the provision for two entirely different methods of taxation refers to clearly distinguishable classes of business.

2. **Taxation (§ 319 (1)\*)—Officers Not Authorized to Enforce View that Mercantile Manufacturing Company Should Have Invested More of Its Capital in Manufacturing Branch.**—Only so much of the capital of a manufacturing merchandising corporation as was in fact devoted by it to its manufacturing business is required to be taxed as capital under Tax Bill (Acts 1915, c. 148) §§ 45, 46, the representatives of the commonwealth not being vested with authority to enforce their view that the corporation should have invested in the manufacturing branch of its business more capital than it in fact had found necessary for the conduct of such business, or that such branch of the business should incur the expense of distributing the goods when the corporation chose to charge such expense to its mercantile branch.

Error to Corporation Court of Lynchburg.

Suit by the Commonwealth of Virginia against the Craddock-Terry Company. From decree for defendant, the Commonwealth brings error. Affirmed.

*The Attorney General, Jno. R. Saunders, and J. Vaughan Gary, both of Richmond, and Jno. L. Lee and Volney E. Howard, both of Lynchburg, for the Commonwealth.*

*Harrison & Long, of Lynchburg, for defendant in error.*

QUEEN INSURANCE CO. OF AMERICA *v.* PERKINSON.

Jan. 20, 1921.

[105 S. E. 580.]

1. **Appeal and Error (§ 215 (1)\*)—Party Objecting to Instruction Must Do So at Trial.**—A party objecting to an erroneous instruction

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.